RULES

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

STAMP DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

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SECTION I.—PRELIMINARY.

1. Stamps issued to the public are of the following kinds:—

(*a*) Non-judicial stamps, *i.e.*, stamps for indicating the payment of the duty on instruments under the Indian Stamp Act, I of 1879.

(*b*) Judicial or court-fee stamps, the use of which is prescribed by the Court Fees Act, VII of 1870.

(*c*) Postage stamps (ordinary).

(*d*) Service postage stamps.

(*e*) Telegraph stamps.

SECTION II.—NON-JUDICIAL STAMPS.

PART I.

Rules issued by the Governor-General in Council, under the provisions of sections 9, 15, 17, 32, 51, and 56 *of the Indian Stamp Act.*

Notification No. 1288, *dated 3rd March* 1882.—In exercise of the powers conferred by sections 9, 15, 17, 32, 51, and 56 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rules:—

CHAPTER I.—*Preliminary.*

1. These rules shall come into force throughout British India on the 1st of April 1882 in supersession of the rules promulgated by Notifications No. 875, dated 26th February, and No. 966, dated 4th June 1881.

2. All words and expressions used in these rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely:—

(*a*) Impressed stamps including—

Impressed sheets, that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these rules.

Impressed labels, to be affixed and impressed by Government officers as directed in Chapter III of these rules.

(*b*) Adhesive stamps sold to the public for use by them in accordance with these rules.

CHAPTER II.—*Of Impressed Sheets.*

4. All instruments chargeable with duty, except hundis, may be written on impressed sheets, and, except as provided by section 10 of the said Act and by these rules, shall be so written.

5 (*a*). When any instrument is to be written on an impressed sheet, if the amount of duty with which such instrument is chargeable does not exceed one hundred rupees, a single sheet shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury ; or

where such application is made to a stamp vendor, the vendor certifies that he is unable to furnish a single stamp of the required value.

(*b*) When the amount of duty chargeable in respect of any instrument exceeds one hundred rupees, or a treasury officer or stamp vendor has certified under clause (*a*) that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the Treasury officer or the stamp vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

(*c*) No certificate shall be made under clause (*a*) or clause (*b*) by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

(*d*) When under this rule two or more impressed sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*e*) When a single sheet used under this rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument : provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet. Provided further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the document and the witnesses to the same.

5 (*f*). When any instrument of transfer of shares in a Company or Association is written on an impressed sheet, and the value impressed thereon is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article 60 (*a*) Schedule I of the Act, two or more adhesive "Share Transfer Stamps," hereinafter mentioned, may be used to make up the required amount. 7-4-83.

6 (d) Promissory notes drawn or made in British India and chargeable with a duty of annas 6, 10 or 12 shall be written on impressed sheets of those values bearing the word "Hundi".

2-1-83

6 (*a*). Hundis, other than hundis which can be stamped with an adhesive stamp under section 10 of the said Act, shall be written as follows:—

(1) Hundis payable otherwise than on demand, but not more than one year after date or sight, and for amounts not exceeding Rs. 30,000 in individual value on impressed sheets bearing the word hundi.

(2) Hundis exceeding Rs. 30,000 in individual value, and hundis payable at more than one year after date or sight on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in rule 9, clause (*b*) or by the Superintendent of Stamps, Calcutta, and impressed by him in manner provided by rule 10.

(*b*) Every sheet of such stamped paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(*c*) The provisions in rule 5 as to use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to hundi stamps used under this rule.

7. The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras or Rangoon.

CHAPTER III.—*Of Impressed Labels.*

8. Impressed labels may be used for the following instruments and counterparts thereof, namely,—

(1) Administration bonds:
(2) Affidavits:
(3) Appointments made in execution of a power:
(4) Articles of Association of a Company:
(5) Articles of clerkship:
(6) Bills-of-lading:
(7) Charter-parties:
(8) Declarations of trust:
(9) Instruments evidencing an agreement to secure the re-payment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of movable property:
(10) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter:
(11) Memoranda of Association of Companies:
(12) Notes of Protest:
(13) Petitions for leave to file a specification of an invention, &c.:
(14) Policies of insurance:

(15) Revocations of trust:
(16) Warrants for goods;
and for the following—when written in any *European* language, provided that any instrument written in any *European* language other than English shall have attached to it a translation in the English language—
(17) Agreements or Memoranda of Agreements which, in the opinion of the officer empowered to affix the label, cannot conveniently be written on impressed sheets:
(18) Instruments engrossed on parchment and written in the English style, which in the opinion of such officer cannot conveniently be written on impressed sheets:
(19) Awards:
(20) Bills-of-Exchange payable otherwise than on demand and drawn in British India:
(21) Bonds:
(22) Certificates of sale:
(23) Composition-deeds:
(24) Conveyances:
(25) Instruments imposing a further charge on mortgaged property:
(26) Instruments of apprenticeship:
(27) Ditto of co-partnership:
(28) Instruments of dissolution of partnership:
(29) Ditto of exchange:
(30) Ditto of gift:
(31) Ditto of partition:
(32) Leases:
(33) Letters of license:
(34) Mortgage-deeds:
(35) Powers-of-Attorney.
(36) Re-conveyances of mortgaged property:
(37) Releases:
(38) Settlements:
(39) Transfers of the description mentioned in Article No. 60, clauses (*b*), (*c*), and (*d*) of the First Schedule of the said Act.

9. The following officers are empowered to affix these labels to the instruments mentioned in Rule 8, namely—

(*a*) The Collectors of Calcutta and Karachi;

(*b*) The Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Maulmain, and Akyab;

(*c*) The Commissioner of Stamps, North-Western Provinces and Oudh;

(*d*) The Superintendent of Stamps (Political Resident), Aden.

In Calcutta, the head assistant to the Coll^r is empowered as well as the Coll^r to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels. — 6-11-82

and chargeable with a duty of more than one anna. — 2-1-83

10. (*a*) Every such officer shall, upon any instrument mentioned in Rule 8 being brought to him before it is executed, and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

(*b*). When the stamp duty amounts to five rupees or upwards, such officer shall further write on the face of the label or labels his initials, and when the stamp duty amounts to Rs. 20 or upwards shall also attach his usual signature to the instrument immediately under the labels.

11 (*a*). The payment of duty on instruments (other than Bills-of-Exchange, Cheques, and Promissory Notes) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(*b*). When any such instrument is taken to the Collector under section 17 of the said Act, the Collector, unless he be the Collector of Calcutta or Karachi, shall send the instrument to one of the officers mentioned in Rule 9, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rules 10(*a*) and 10(*b*), and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

12. Bills-of-Exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. Except as otherwise provided in these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "one anna."

14. The following instruments, when stamped with adhesive stamps, shall be stamped as follows :—

(*a*)—Bills-of-Exchange, Cheques, and Promissory Notes drawn or made out of British India, with adhesive stamps, bearing the words "Foreign Bill."

(*b*)—Transfers of shares of Public Companies and Associations, with adhesive stamps bearing the words "Share Transfer."

(*c*)—An entry as an Advocate, Vakil or Attorney on the roll of any High Court, with an adhesive stamp, bearing the word "Advocate," "Vakil," or "Attorney."

(Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp, shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(*d*)—Notarial Acts, with adhesive Foreign Bill stamps, bearing the word "Notarial" printed over them.

CHAPTER V.—*Miscellaneous.*

15. When it is necessary, under section 15 of the said Act, to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

16. Every payment made under section 30 of the said Act shall be made in cash.

17. The Collector may require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on oath, or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

18. Any Magistrate convicting or trying an offender under Chapter VIII of the Stamp Act, may grant to any person who may have contributed to the conviction, a reward within a limit to be fixed by the local Government.

NOTE.—Under the power given by this rule, the Government of Bengal has limited the reward to be given by a Magistrate to the amount of fine levied up to a maximum sum of Rs. 50.

PART II.

Rules issued by the Government of Bengal, under the provisions of section 55 *of the Indian Stamp Act.*

The following rules for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remunerations of such persons, were issued by the Government of Bengal under notification dated 25th April 1881:—

1. According to the rules made by the Governor-General in Council under sections 9, 15, 17, 32, 51, and 56 of the Act, and published at pages 65 to 68 of the *Gazette of India*, dated 26th February 1881, there are two kinds of stamps for indicating

the payment of duty on instruments under the Indian Stamp Act, namely :—

Impressed stamps, including—

(a)—*Impressed sheets*, that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon, and sold to the public for use by them in accordance with the above rules.

Impressed labels, to be affixed and impressed by Government officers, as directed in Chapter III of the rules of the Government of India above referred to.

(b)—*Adhesive stamps*, sold to the public for use by them in accordance with the above rules.

The Collector of Calcutta shall obtain from the Superintendent of Stamps, Calcutta, and keep in his store, a supply of the impressed labels, and shall, upon receipt of any instruments mentioned in Chapter III of the rules made by the Governor-General in Council referred to above, affix thereto, in the manner directed in those rules, an impressed label or labels of such value as may be required. The Superintendent of Stamps shall also keep a supply of the two other descriptions of stamps, viz., *impressed sheets* and *adhesive stamps*, and shall issue them on indent to the Collectors of Districts, Deputy Commissioners, and such other District officers as may be authorized by the Board to indent directly on the Stamp Office for stamps. The Collector, Deputy Commissioner, or such other officer as aforesaid, shall keep the stamps in such manner and under such rules as the Board may direct, and shall issue them to the treasurer or stamp darogah at the head-quarters of each district, to sub-divisional nazirs, or to any of their subordinates entrusted with the custody and sale of stamps on behalf of Government, and the stamps shall be sold to the public through *ex-officio* or licensed vendors in the manner hereinafter prescribed.

2. The treasurer or stamp darogah at the head-quarters of a district, the sub-divisional nazir, or any other subordinate officer entrusted with the custody and sale of stamps on behalf of Government, as mentioned in Rule I, shall be *ex-officio* vendors, and shall sell on behalf of Government impressed sheets, hundi stamps, and adhesive stamps, to licensed vendors and to the public on application.

3. Such persons as may be licensed by the Collectors or Deputy Commissioners shall be licensed vendors, and shall sell to the public such stamps as are indicated in their licenses.

4. Every license shall specify the name of licensee, the description of stamps which may be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it. The license shall be revocable at any time by the authority who grants it.

5. Subject to Rule 6, every licensed vendor who purchases from Government, by payment of ready money, impressed sheets, hundi stamps and adhesive stamps, shall receive the same at a discount, at the following rates:—

	Adhesive Stamps.			Impressed sheets and Hundi stamps.	
	Stamps not exceeding in value 8 annas each.	Stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each.	Stamps exceeding in value Rs 5 each, but not exceeding in value Rs. 50 each.		
	Per cent.	Per cent.	Per cent.		Per cent.
Calcutta, Howrah (sudder station), 24-Pergunnahs, (sudder station), Burdwan (sudder station), Hooghly (sudder station).	$3\frac{1}{8}$ = two pice in the rupee.	$1\frac{8}{16}$ = one pice in the rupee.	$1\frac{2}{16}$ = one pice in the rupee.	At all places	$3\frac{1}{8}$ = two pice in the rupee.
All other places	$4\frac{11}{16}$ = three pice in the rupee.	$3\frac{1}{8}$ = two pice in the rupee.	$1\frac{8}{16}$ = one pice in the rupee.	.....	.....

6. No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself. Discount shall not be allowed if the total value of the quantity of stamps purchased at one time does not amount to Rs. 25 or upwards.

7. Licensed vendors alone are allowed discount on the purchase of stamps. No *ex-officio* vendor is allowed to purchase stamps at a discount for sale on his own account to the public.

8. No licensed vendor shall be supplied with stamps on credit without the special sanction of Government.

9. Every licensed vendor shall at all times have stuck up, in a conspicuous place outside the place of vend, a signboard bearing the name of the vendor, with the words "*Licensed Vendor of Stamps*" in the vernacular language of the district. He shall also have in the place of vend his license and the Acts of the Legislature and their schedules, referring to the stamps sold by him together with these rules in English, placed so that they can readily be seen and read by purchasers.

10. Every *ex-officio* or licensed vendor shall write in the vernacular language of the district on the back of every impressed sheet which he sells, a serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement; at the

same time he shall make corresponding entires in a register to be kept by him in the following form:—

Serial number.	Date of sale.	Value of stamp.	Name and residence of purchaser.	REMARKS.

No vendor shall knowingly make a false endorsement on the impressed sheet sold, or a false entry in his register.

11. No *ex-officio* or licensed vendor shall take for any stamp more than the value denoted thereon, and every such vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district.

12. No licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

13. A licensed vendor shall obtain all the supplies of stamps which he is authorized to sell, only from the treasury of the district for which his license was granted, and shall sell stamps only at the place mentioned in his license.

14. Every *ex-officio* vendor shall keep and render such accounts as may be prescribed from time to time by the Board of Revenue.

15. Every vendor shall allow the Collector of the district or any officer duly authorized by such Collector, or by the local Government, at any time to inspect his accounts and registers, and to examine the store of stamps in his possession.

16. Every vendor shall, at any time on the demand of the Collector, or other officer duly authorized by the local Government, deliver up all stamps, or any class of stamps remaining in his possession; and, if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed. A vendor resigning his license, or whose license is revoked, shall also be entitled to get back the value of the stamps remaining unsold, and which have been paid for and are fit for use, less the amount of discount allowed thereon.

17. A licensed vendor may exchange unsold stamps which are fit for use for other stamps of the same kind.

18. When a stamp vendor is unable to furnish a single stamp of the value required for any instrument, the number furnished shall be the smallest number which he can supply so as to make up the required amount, and in each such case the stamp vendor must certify *truly*, (1) that he is unable to furnish a single stamp of the required amount, and (2) that the number of sheets furnished is the smallest number he can supply so as to make up the required amount.

19. No certificate shall be made under the Rule XVIII, by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

20. These rules shall come into force from the 1st May 1881.

Part III.

Rules by the Board of Revenue.

1. It is the object of the Board to increase the number of stamp vendors as much as possible, so that stamps may be readily obtainable by the public. Licenses for the sale of stamps of every description should therefore be granted to any respectable person who wishes to sell them either as a special business or as an addition to some other business which he carries on, as well as to rural registrars or their mohurirs, and post-masters with the consent of the Post-master-General.

2. To meet the public demand, every licensed vendor should be required to keep a proper stock of stamps which he may be authorized to sell. If he fails to do so, his license should be cancelled.

2.A—In order to afford to the public greater facilities for obtaining one anna revenue stamps and to encourage a wider observance of the law in respect to their use, district officers should insist on every stamp vendor keeping a sufficient stock of these stamps for sale. The keeping up of such stock should be made one of the conditions of the vendor's license, and it will be the duty of the Deputy Collector in charge of the Stamp Department in each district to see that the condition is duly observed by all vendors.

2.B—The licensed vendors of stamps at or near the sudder or sub-divisionals head-quarters should be encouraged to purchase from the treasury, at the same rate of discount as is now allowed on impressed sheets, a supply of stamped forms of tender and

contract used in the Public Works Department, and keep them in stock for retail sale to the public. Licenses may also be granted to cashiers or other employés in the offices of Executive Engineers, who may wish to purchase and sell the forms under notice, under the same rules and conditions as obtain in the case of the licensed vendors.

3. With reference to the provisions contained in Rule XIV of the rules framed by the Government of Bengal under section 55 of Act I of 1879, the forms of accounts printed in the appendix D are required to be submitted by the licensed vendors of the stamps to the District Officer at the close of every month. District Officers should indent for the forms on the Superintendent of Stationery, and should keep a sufficient number of them in store for supply to the vendors.

4. Stamps are issued on credit only from the Presidency Stamp Office, to officers in charge of treasuries, but those officers, when selling stamps to vendors for retail to the public, are invariably to require cash on delivery.

5. When discount is allowed, the full value of the stamps is to be brought to credit in the Collector's account and the discount charged *per contra*.

6. No treasurer or other subordinate officer in charge of stamps is allowed to purchase stamps, at a discount, for sale on his own account to the public.

7. The sale of non-judicial stamps, even though purchased in good faith by private persons for their own private use and no longer required, is absolutely prohibited, and is punishable under section 68 of the Act with a fine of Rs. 500.

Section III.—Judicial or Court-Fee Stamps.

1. Adhesive stamps bearing the words "court fee" are called court-fee stamps, and the fees chargeable under Act VII of 1870 are to be collected only by means of such stamps, subject to the exceptions mentioned in section 3 of the Act.

2. Should the amount of the fee in any case involve a fraction of an anna, such fraction shall be remitted.

3. When the exact amount of any fee chargeable under the said Act can be denoted by a single stamp, such fee shall be denoted by a single stamp, unless the Collector of the district, or officer in charge of a sudder or sub-divisional treasury, shall certify that such stamp is not in his stock. Provided that, when

the fee chargeable does not exceed Rs. 75, the certificate above mentioned may also be given by a licensed vendor of court-fee stamps.

4. When the amount of the fee cannot be denoted by a single stamp, or when the Collector or other officer has certified as aforesaid, the next lower stamp shall be used, and the deficiency made up by one or more additional stamps of such value, that the fewest possible number of stamps will make up the necessary amount.

5. A document stamped otherwise than in accordance with the two preceding rules is not properly stamped within the meaning of section 28 of the Court Fees Act, 1870.

6. Local officers should direct their particular attention to the provisions of section 30 of the Court Fees Act, VII of 1870, regarding the cancellation of stamps used under that Act. The personal responsibility of the officer who gives any order to see that the stamp affixed under Act VII of 1870, is punched *before* he takes action, is clear from section 30 of the Act, and must be enforced. The pieces punched out shall be immediately destroyed so as to prevent their being fraudulently used.

7. The record-keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole in each label, distinct from the first, and note the date of his doing so, at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature. If the hole which is first punched on a used stamp be round, the second hole which is to be punched on it should be either square or triangular.

8. The court or office issuing copies, certificates, or other similar documents liable to stamp duty, shall, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it as is frequently done by persons signing stamped receipts. An impression apparently exists that the hole which is punched by the issuing court or office on the stamp label affixed to copies, certificates, &c., under the order cited in the preceding paragraph, does away with the necessity of cancellation by punching out the figure-head under section 30 of the Act by the court or office in which the copy or certificate, &c., may be produced or filed; but this view is incorrect, and it will be readily understood that the orders in question cannot override the express provision of the Act.

9. Licensed vendors at all head-quarters and sub-divisional stations, purchasing stamps of the total value of Rs. 25 or upwards

at one time by payment of ready money, shall receive the same at a discount at the following rates:—

		Per cent.
Moorshedabad... Dinagepore ... Maldah ... Rungpore ... Mymensingh ...	Licensed vendors at places more than five miles distant from either a sudder or sub-divisional treasury.	2
Sundeep Island ...	... ...	$2\frac{1}{3}$
All other places ...	... ...	$1\frac{9}{16}$ (or one pice in the rupee).

No discount is allowed on purchase of any stamp of which the value is more than Rs. 75. Stamps above that value are always procurable from the Collector and from sub-divisional officers.

10. When persons cannot be found willing to undertake the sale of judicial stamps in any locality in which the establishment of a vendor seems desirable, some person in the public service may be appointed stamp vendor on a small salary in addition to the usual rate of discount allowed to licensed vendors. This system should not, however, be introduced without the sanction of Government.

11. The presiding officer of any court where adhesive court-fee stamps are used, shall, in the exercise of his discretion, be competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document, in any case in which the re-writing of such documents has, through inadvertence or accident, been, in his opinion, rendered necessary; or when, after it has been duly stamped, and the stamps have been cancelled, it is found that the reason for presenting it to, or filing it in, the court has ceased to exist. Such certificate shall be sufficient authority to the Collector or officer in charge of a sub-division, as the case may be, to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless. (*Notification of the Government of Bengal, dated* 16*th November* 1881.)

Section IV.—Plain Paper for use with Adhesive Court-Fees Stamps.

1. To provide against adhesive court-fee stamps being affixed to documents written on paper unfitted for the purposes of record, the Government of India have approved of a special kind of paper for use with the court-fee labels. The size of this paper is $13\frac{1}{2}$ inches long by $8\frac{1}{2}$ inches wide, and the use of it for the purpose intended is authorized by the High Court in their order No. 22, dated 28th June 1872, published at page 67 of the *Calcutta Gazette* of the 24th July 1872.

2. It may be a question whether revenue, judicial, and magisterial officers could refuse to receive an application or a petition merely because it is not written upon paper of a parti-

cular size or description, provided that it is of a kind sufficiently durable to be adopted for record, but they clearly would be justified in refusing permission to file a document written upon paper obviously unfitted for this purpose.

3. The plain paper used for court-fee stamps shall be sold to the public through the licensed vendors at one pice per sheet, and the District Officers should apply to this paper the same kind of check and supervision as obtains in the case of stamps, and enter the necessary particulars in their monthly accounts, (form D) rendered to the Superintendent of Stamps. District Officers should further submit to the Superintendent of Stamps separate indents for the paper in question instead of including it in their stationery indent.

4. Every licensed vendor of stamps, who purchases from Government by payment of ready money the plain paper used for court-fee stamps of the total value of Rs. 2 and upwards, shall receive the same at a discount of 6¼ per cent. or one anna in the rupee. The local officers should carefully supervise the working of this arrangement, to ascertain whether any extortion is practised by vendors of the paper in demanding from purchasers more than the fixed price of one pice per sheet.

SECTION V.—STAMPS PRESCRIBED FOR THE REALIZATION OF CHARGES LEVIABLE FOR THE PREPARATION OF COPIES IN CIVIL AND CRIMINAL COURTS.

The High Court in their circular* No. 22, dated 2nd June 1880, have prescribed the use of a special kind of impressed paper for realizing the charge to be made for the preparation of copies of all civil and criminal courts. Indents for this description of stamps should be made by the District Officers on the Superintendent of Stamps in the same way as is done in the case of ordinary stamps. The stamps should be sold to the public from the district treasuries through the agency of licensed vendors who should be remunerated by a discount of one pice in the rupee, or 1 Re. 9 annas per cent.

SECTION VI.—ORDINARY POSTAGE STAMPS, SERVICE POSTAGE STAMPS, AND TELEGRAPH STAMPS.

1. The supply and sale of these stamps are regulated by the rules separately issued by the Director-General of the Post Office and the Director-General of Telegraphs in India. These rules are printed in appendices to this chapter (A & B).

SECTION VII.—SUPPLY OF NON-JUDICIAL, JUDICIAL (COURT-FEE), POSTAGE, AND TELEGRAPH STAMPS.

1. Collectors are to indent on the Superintendent of Stamps for stamps. An indent must be forwarded whenever the stock of stamps of any value or kind in store is not equal to more than the local demand for three months. In order, however, to prevent

Vide appendix E.

the inconvenience which arises from the Superintendent of Stamps being required to comply with indents for stamps, while engaged in half-yearly stock-taking, Collectors should make such arrangements to provide themselves with stamps of all kinds as will preclude the necessity of submitting any indents during the months of February and August each year.

2. The local demand is to be estimated, in the case of court-fee stamps, at one quarter of the actual sales in the preceding *twelve* months, and, in the case of all other stamps, by the actual sales of the preceding three months.

3. If by any accident the stock of stamps of any kind or value should run short before the receipt of a fresh supply from the Stamp Office, Collectors should indent on any neighbouring district for a quantity sufficient to meet the demand which may be supplied or not according to the discretion, and on the responsibility, of the officer indented upon, with reference to the wants of his own district.

4. A sub-divisional officer, in replenishing his stock of stamps, should indent upon the Collector in the same manner as the Collector indents upon the Superintendent of Stamps.

5. If the stock of stamp paper of any kind or value should run short, either through neglect to make timely indent on the Stamp Office or through an improvident supply of stamps to other districts, the Collector and officer in charge of stamps will, in the absence of satisfactory explanation, be held personally responsible for any loss that may be sustained by the Government in consequence. Collectors, in regulating the replenishment of their stock, should bear in mind the distance and available modes of communication between their respective stations and the stamp depôt in Calcutta, so as to allow ample time for the arrival of an emergent indent. It is the duty of the Superintendent of Stamps to report to the Board (or, in the case of postage or telegraph stamps, to the respective Directors) all occasions in which it may appear, from the monthly statements or otherwise, that the store of stamps of any particular kind or value in any district has been exhausted.

6. When stamps are despatched to or from any office in several packets, there should, in addition to the general challan, be a separate challan in each packet, showing the contents of the same.

7. All stamps issued from sub-divisional treasuries after the 27th of a month should be credited in the district treasury accounts as transactions of the ensuing month, except in March, when the same procedure is to be adopted in regard to stamps after the 27th, as is followed in regard to other transactions.

8. The plain paper used for court-fee stamps shall be obtained by the local officers in the same manner as stamps are obtained.

Section VIII.—Receipt and Custody.

1. On the receipt of a supply of stamps from the Superintendent of Stamps, or from any other district, or from the Collector's store, packets or boxes containing stamps above the value of 8 annas are to be opened one at a time and within the day after their receipt at the latest, in the presence of the Treasury officer, who should count every stamp of the value of Rs. 8 and upwards. Stamps of the value of less than Rs. 8 should be counted in the presence of the Treasury officer. The number and value of the stamps received should then be compared with the invoice, so that any deficiency may be at once detected. Packets containing stamps from 8 annas downwards should be closely inspected by the Treasury-officer in order to ascertain that they have not been opened or tampered with in transit, and if they do not present any suspicious appearance, they are to be taken as containing the full number of stamps stated in the invoice and locked up in the stamp chests or presses, with a copy of the invoice and the letter of advice. A receipt should then be forwarded by the first post to the depôt whence the stamps were received.

2. On the receipt of a supply of court-fee stamps the seals of the packets containing the stamps shall be broken, and the packets opened in the presence of the Treasury officer, who shall, with his own hands, count all sheets containing stamps of the value of four annas and upwards, so that any deficiency may be at once detected. Court-fee stamps being supplied in sheets, each containing a number of stamps, the Treasury officer must, for his own security, see that each sheet contains the full number. Stamps of the value of less than four annas shall be counted also in the presence of the Treasury officer. They are then to be compared with the invoice and a receipt forwarded by the first post to the depôt whence they were received.

3. When the contents of any unopened packet or box are required for use, it should be opened, and every stamp it contains should be counted by the Treasury officer or in his presence, and the result reported to the Superintendent of Stamps.

4. The stamps should be placed in the store under locks and entered in the store-book; and no stamps are to be delivered to the treasurer or sold to any party, without being first brought into store.

5. Unless the Treasury officer can certify that the instructions contained in the three preceding rules were complied with, he shall be held responsible for the value of any stamps that may be found deficient.

6. The bulk of stamps in store must be kept in parcels of known quantities, in the treasury or other secure place, in one

or more strong tin-lined chests or presses, under double locks; the key of one lock of each chest or press always remaining in the hands of the Treasury officer, and the key of the other in the hands of the Treasurer, or, when there is no Treasurer, of the Stamp Darogah, and at sub-divisions, of the Nazir.

7. The remainder of the stamps in store are to be left in the hands of the Treasurer, Stamp Darogah, or Sub-divisional Nazir. They must not exceed the probable demand of one month estimated according to the average of former sales.

8. In the case of the Sub-divisional Nazir, the value of the stamps to be retained in his store should not exceed thrice the amount of his security, and all stamps in excess of this quantity should be kept by the sub-divisional officer under double locks, fresh supplies being given out as needed. But stamps above the amount of the security should only be given out on proof that the average monthly sales require such excess.

9. The Treasury officer shall be held accountable for the value of all stamps that may be destroyed owing to want of proper care and supervision or disregard of the precautions enjoined in Rule 5.

10. Extra precautions should be taken to preserve the adhesive stamps from damp, and to prevent their becoming firmly fixed together by the gum on the back. The stocks should be carefully examined and dried when necessary, and the place where they are stored should be always kept properly dry. The sheets also, as far as possible, should be kept face to face and never back to back.

11. The Treasury officer is required, as an additional precaution, to keep all adhesive labels of the value of Rs. 20 and upwards in a small air-tight and locked tin-box within the stamp almirah or chest.

12. District officers must have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence after the accounts have been closed on the last open day of September and March in each official year, and must certify having done so, in the following terms, at the foot of the monthly abstract account of receipts and issues for those months, furnished to the Superintendent of Stamps:—

I do hereby certify that I have personally counted all the stamps in store *at the sudder or head-quarters station of the district*, on the , the actual value of which is Rs. as per details (*a*) given below. Of postage stamps and court-fee stamps I have personally counted the number of sheets containing stamps of the value of four annas each and upwards; and the sheets of a lower value than four annas each have been counted in my presence.

2. Of other stamps I have personally counted all stamps of the value of Rs. 8 and upwards, and stamps of lower values have been counted in my presence.

3. I also hold similar certificates as to the stamps at all sub-divisions in the districts having been counted by the officers concerned on the dates given in the margin, the actual value of which is Rs. , as shown below (*b*).

4. I further certify that the rules prescribed by the Government of India for the receipt, custody, distribution, and sale of postage and telegraph stamps, and those prescribed by the Board of Revenue for the receipt, custody, distribution, and sale of all other kinds of stamps, are duly observed in this district, and that I have compared the balance as shown by this account with the balance shown in the memorandum at foot of the monthly cash account of this office for and that they agree (when they do not agree, substitute "and that they disagree to the extent of . I am enquiring into the cause of this difference").

Description of stamps.	(*a*)						(*b*)						REMARKS.
	Value of stamps in store under double locks.			Value of stamps in the hands of the treasurer.			Value of stamps in store under double locks.			Value of stamps held by ministerial officers for sale to the public.			
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Court-fee stamps ...													
Certificate stamps...													
Postage stamps, including Service Postage stamps ...													
Telegraph stamps ...													
Other kinds of stamps													
Total ...													

N.B.—In districts where there are no sub-divisions, the words in italics in paragraph 1, and the whole of paragraph 3, of the above form of certificate are to be omitted.

13. Any deficiency that may be discovered in the store of stamps must be immediately reported both to the Superintendent of Stamps and to the Commissioner of the Division, who must report it to the Board.

14. The treasury officers should take the same care of the plain paper used for court-fee stamps as of stamped paper.

SECTION IX.—ISSUE FROM COLLECTOR'S STORE.

Stamps may be supplied, from the store under double locks, only on the indent of the Treasurer, Stamp Darogah, or Nazir, as the case may be; but stamps of higher value than Rs. 5 are not to be supplied to Nazirs except when required for immediate sale. All sales and all supplies to licensed vendors must be from the store in the hands of these officers, called the single-lock store. If any person desires to purchase even one stamp, of whatever value, from the store under double locks, it must be supplied, first on indent, to the Treasurer, Stamp Darogah, or Nazir, and then, by him, to the person requiring it.

2. The Treasurer, Stamp Darogah, or Sub-divisional Nazir is to keep a daily book of receipts and issues, in which the transactions of each day are to be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the Treasury officer.

3. Officers in charge of sub-divisional treasuries must adopt the practice observed in treasuries at head-quarters, of comparing the entries in the vendors' receipt register, which is a treasury form of the Accountant-General's, each day with the cash-book, and signing them with the latter. They should similarly test the entries of sales in the Nazir's store book at the time of balancing the treasury books.

4. On the first open day of each month the Treasurer, Stamp Darogah, or Nazir is to submit to the Treasury officer an indent for a supply of stamps for that month. Before complying with the monthly indent, the Treasury officer must examine the balance of stamp in the hands of the Treasurer, Stamp Darogah, or Nazir, count the stamps, and see that the balance agrees with the account and indent. The indent, after being approved or altered by the Treasury officer, is to be signed by him and complied with. The indent, thus signed, will be the warrant for the issue of the stamps.

5. The indent of the Treasurer, Stamp Darogah, or Nazir must be made in a manuscript book instead of on separate sheets of paper.

6. The Treasury officer is to cause the store under double locks to be opened, and the required quantity of stamps to be counted and delivered to the Treasurer, Stamp Darogah, or Nazir in his presence. The number and value of stamps delivered to the Treasurer, Stamp Darogah, or Nazir is to be entered in the store book, and a balance struck at the time of delivery. This balance is to be attested by the initials of the Treasury officer, and of the Treasurer, Stamp Darogah, or Nazir, both of whom must invariably be present during the whole

time that the store under double locks, or any part of it, remains open. The deliveries shown in the store book must agree with the indent as approved.

7. If the Treasurer, Stamp Darogah, or Nazir requires stamps at any intermediate time, the same process is to be observed as is prescribed in the two preceding rules.

8. District officers should exercise a strict supervision over their treasuries in this department, and Commissioners should, in their inspectional visits, pay particular attention to the state of the stamp accounts.

9. Every Treasury officer shall be held personally liable for any loss that may occur to Government during his incumbency owing to his neglect to observe the rules.

Section X.—Refunds and Renewals.

Refund of value and renewal of non-judicial stamps.

1. The renewal of useless or spoilt stamped paper obtained under the provisions of the Indian Stamp Act, or refund of their value, may be granted under the special conditions laid down in sections 51, 52, and 54 of the Indian Stamp Act.

2. Under the provisions of sections 51, 52, and 54, the *Collector* alone can grant refunds or renewals in respect of non-judicial stamps, *i.e.*, stamps to which Act I of 1879 applies, on application being made to him within six months from the date of the purchase of the stamp or from the date on which the stamp has been spoiled or rendered useless. Under the Notification of the Government of India marginally noted, the local Government is authorized to allow refunds or renewals of spoiled or useless stamps, or the re-purchase of stamps not required, provided that application for renewal or refund be made within one year from the date of the purchase of the stamps, or one year from the date on which the stamp has been spoiled or rendered useless. Officers in charge of treasuries must refer to the Collector for separate orders on every application.

Resolution of the Government of India No 125, dated 14th January 1881.

3. The allowance for spoiled stamps under section 51 of the Indian Stamp Act refers to impressed paper and labels to the exclusion of adhesive stamps. Sections 52 and 54 apply to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive labels.

India Government General Order No. 911, dated 6th June 1879.

4. Applications should be in writing and should contain the following particulars:—

(1) Name of applicant.
(2) Description of the stamps, *i.e.*, whether impressed or denoted.

(3) Value.
(4) Date of purchase.
(5) Date of the stamp becoming spoiled or unfit for use.
(6) Manner in which the stamp has become spoiled or unfit for use.
(7) Whether the application is for refund or renewal.
(8) Signature of applicant.
(9) Date of application.

5. The Collector shall keep a register of applications for refund or renewal, in which shall be entered the following particulars:—

(1) Serial number of application.
(2) Date of application.
(3) Name of applicant.
(4) Number and description of stamps delivered for refund or renewal.
(5) Value of each stamp.
(6) Total value.
(7) Reason, in the Collector's opinion, for considering the stamped paper to be spoiled or unfit for use.
(8) Amount of refund granted in cash.
(9) Value of stamps allowed to be renewed.
(10) Value of stamps returned in respect of which refund or renewal is refused.
(11) Signature of Collector.
(12) Signature of applicant or his duly authorized agent.
(13) Date of forwardal of stamps to Superintendent of Stamps for destruction.
(14) Date of receipt of Superintendent's certificate of destruction.
(15) Date of refund, renewal, or return of stamps to applicant.

6. On receipt of an application, the stamped papers shall be counted, and a receipt given to the applicant, stating the number of stamped papers received and their total value. The receipt should also mention the date on which the Collector's order on the application will be passed.

7. The Collector should satisfy himself that the stamps are genuine, and that any marks of cancelment have not been erased. He should observe the procedure required by Rule 16 of part I, section II, of these rules, and carefully examine the grounds of the application before filling up columns 7, 8, 9, and 10 of the Refund Register.

8. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall proceed to grant the refund or renewal as the case may be.

9. When a refund or renewal is granted, the District Officer shall then and there punch or mark the stamp in such a way that it can never be presented again.

10. At convenient intervals, not less frequent than once a fortnight, stamped papers, in respect of which refund or renewal has been granted, shall be forwarded by the Collector to the Superintendent of Stamps in a sealed packet for destruction, together with an extract from the Refund Register relating to each stamp. On receipt of the stamps, the Superintendent shall cause them to be carefully examined, to ascertain that they are genuine and in order, and any irregularity which the Superintendent may notice shall be communicated to the Collector and to the Board of Revenue.

11. If the Superintendent finds that the number and value of the stamps received corresponds with the extract from the Refund Register and that the stamps are genuine, he shall destroy them and certify to the Collector that he has done so.

12. In cases of money payment for spoiled stamps returned or for stamps not required for use, the Collector should bear in mind the deduction to be made under sections 53 and 54 of the Indian Stamp Act, and should take a separate receipt for the amount in addition to the applicant's signature in the Refund Register. It will be observed that unspoiled stamps cannot be exchanged for other stamps to the same amount in value, but their value in money, *minus* a deduction of one anna for each rupee, can only be allowed.

Refund of the vaue of Court-fee Stamps.

G. O. No. 19T, dated 14th August 1874.

13. The *refund* of the money value of court-fee stamps is not provided for by Act VII of 1870, and should not, therefore, as a rule, be allowed. Under circumstances of special and unusual hardship, the refund may, however, be allowed under the orders of Government marginally noted, each case being separately reported for such orders. The only exception to this rule is contained in the following Rule 15.

14. A Collector, to whom an unused judicial stamp may be tendered for a refund of the value, should ordinarily refuse to comply with the application; if he considers that there are special grounds for allowing the refund, he should receive the stamp and report the case for orders, but he should in no case cancel the stamp till the refund has been sanctioned by Government. If the refund should not be allowed, the Collector will return the stamp uncancelled to the petitioner. (Government order No. 19T, dated 14th August 1874.)

15. When a plaint disclosing a reasonable case on the merits is presented to any civil or revenue court, in such a form that the presiding judge or officer without summoning

the defendant rejects it, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the court-fee stamp on the plaint may also be refunded on presentation of an application to the Collector of the district in which the court is situated, together with a certificate from the judge or officer who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded. (Government of India Notification No. 2768, dated 30th April 1874.)

Renewal of Court-fee Stamps.

16. *Renewals* of court-fee stamps may be made under Rule II of the Rules in section III.

17. As regards stamps used under section 3 of the Court Fees Act in the High Court of Calcutta, the taxing officer mentioned in section 5 of the Court Fees Act, VII of 1870, is, in the exercise of his discretion, competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document in cases when the re-writing of such documents has, through inadvertence or accident, been, in his opinion, rendered necessary; or where, after a document has been duly stamped and the stamps cancelled, it is found that the reason for presenting it to, or filing it in, the court has ceased to exist. Such certificate shall be sufficient authority to the Collector to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

18. In the event of an application for a license under the Arms Act, bearing the requisite fee in the shape of impressed stamps, being refused by the Executive authorities, a refund of the stamp fee paid should be allowed. (Government of India order No. 1084, dated 10th June 1879, addressed to the Government of North-Western Provinces and Oudh.)

Notification No. 3816, dated 19th December 1873.

19. Under the Notification of the Government of India marginally noted, no fee is chargeable on applications for renewal or refund of the value of spoilt stamps.

Section XI.—Returns and Registers.

1. Returns (Nos. XXII and XXXV) of all receipts and expenditure on account of stamps should be submitted, every quarter and every year, to the Board in the form that they may prescribe. All realizations of fines imposed by judicial officers under the stamp laws shall be credited under "Law and Justice," and shall be omitted from these returns. A copy of the annual return should also be sent direct to the Superintendent of Stamps.

2. Full and intelligent explanations should be given in the above returns as well as in the monthly sale accounts forwarded to the Superintendent of Stamps, of the causes affecting the increase or decrease in the sales of each kind of stamp. There are many local sources of information on this subject, and any marked increase or decrease may often be traced to some special causes. Thus, the expiry of a large number of leases on an extensive zemindari may cause a large demand for stamps for pottahs and kabuliyats requiring non-judicial stamps; a general dispute as to rates of rent between the ryots and the landlord in a similar estate may cause a large resort to rent-suits and judical stamps. Examples like these might be multiplied, but such explanations, as "the increase in sale of judicial stamps was caused by increase in the number or value of suits," or "the increase in sale of non-judicial stamps arose from the execution of a greater number of documents," are mere verbiage and useless, and should not be submitted.

3. All Revenue officers shall, during their tours of inspection or otherwise, as opportunities occur, ascertain how far stamped papers are applied to the purpose for which they are intended. The result of their enquiries should be reported by them in submitting their Annual Return No XXXV, and each Commissioner will submit his own report on the subject to the Board as soon as all the Returns No. XXXV of the districts in his own division have been rendered.

4. To enable the Board to supervise the performance of the duties which devolve upon civil courts and upon Collectors, and other public officers, under sections 33 to 38 of the Indian Stamp Act, every district officer is required to prepare, from the information contained in Register 26 hereafter mentioned, and submit simultaneously to the Board and to the Commissioner, a Quarterly Return (No. XXIII) showing separately the stamp duty and the penalty levied by civil courts and persons having by law or consent of parties authority to receive evidence, and also by the Collector. When penalties are remitted by the Collector, the ground of remission should be clearly stated in the remark column of this return.

5. District Officers should also submit, through the Commissioners, a Half-yearly Return (No. XXIC) of all prosecutions instituted for offences against the stamp laws in the form prescribed by the Board. In the remark column of this return, the reason why a prosecution has been instituted should be invariably stated, that is, whether in default of payment of the penalty or after payment of penalty, under section 4 of the Indian Stamp Act.

6. The returns above referred to should be forwarded direct to the Board within fifteen days from the close of the period reported on. Duplicate copies should at the same time be sent

to the Commissioner who will, after careful scrutiny, review them and submit his remarks to the Board.

7. The registers required to be kept up in the Stamp Department are registers of applications for refund of the value, or renewal, of stamps (*vide* rule 5 of section X), Register No. 26, mentioned at pages 272 and 280 of Vol. I of the Board's Rules, and the following register of court-fees realized, which is prescribed by the Resolution of the Government of India, No. 3335, dated 21st September 1877:—

I.—For Civil Courts.

Daily register of court-fee realized in the court of the

Date.	Process fees.		Amount realized under Act VII of 1870, schedule I, articles 1 to 9 inclusive.		Amount realized under the same schedule, Nos. 10 to 12.		Amount realized under schedule II.		Total.		Remarks.
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	

II.—For Revenue and Criminal Courts.

Daily register of court-fees realized in the

Date.	Process fees.		Other fees.		Total.		Remarks.
	Rs.	A.	Rs.	A.	Rs.	A.	

It is to be observed that the entries are not to be made in detail, but only so as to show, in the case of the civil courts, the aggregate value of the stamps filed in the court during each day under each of the four classes indicated, and, in the case of the criminal and revenue courts, the total daily receipts from process fees and other fees. The entries should be initialled daily by the presiding officer.

8. When an instrument is impounded by the Collector under section 33 of Act I of 1879, or is sent to him under the second clause of section 35, columns 1 to 6 and column 9 of Register No. 26 are to be at once filled in. The entries in the remaining columns should be made subsequently, as the case proceeds (columns 7, 8, and 10) being filled in when orders are passed by the Collector, and columns 11 and 12 when the penalty is realized and the instrument returned to its owner.

9. Forms for all registers and returns required under the rules in this chapter may be obtained from the Superintendent of Stationery.

SECTION XII.—UNSTAMPED INSTRUMENTS OR INSTRUMENTS INSUFFICIENTLY OR IMPROPERLY STAMPED.

1. The obligation to examine all instruments coming before them in the execution of their duty and the power of impounding such as appear to be not duly stamped, have been extended to all persons having by law or consent of parties authority to receive evidence, *i.e.*, all judicial officers, persons acting as arbitrators, special commissioners, and the like, and to all persons having charge of any public office, except police officers. The penalty leviable by a civil court before admitting in evidence an instrument not duly stamped has, by section 34 of Act I of 1879, been fixed at ten times the deficient amount of duty, provided that in no case shall the fine levied be less than five rupees; but the Collector is, by section 36, empowered to remit, upon application made to him on this behalf, any portion of the amount so levied in excess of the minimum fine of five rupees. In cases in which the Collector is the officer impounding a document, he is authorized under section 37 to levy a fine, the amount of which is in no case to be less than five rupees, and which may extend to the amount leviable in the civil courts under section 34. In cases, however, of instruments impounded only because written in contravention of section 12 or section 13, power has been given to the Collector to remit the whole penalty. In section 34 it has been provided that a document once admitted shall not afterwards be objected to, except as provided in section 50, and Collectors should bear in mind the power given them by that section for the protection of the revenue, of moving the Appellate Court to take into consideration the order of a lower court with regard to the stamp duty to be borne by any such document and, if necessary, to call for and impound it.

2. When the Collector has to deal with unstamped or insufficiently stamped deeds, executed while Act XVIII of 1869 was in force, the procedure to be adopted and the penalties to be levied should be regulated not by that Act, which has been repealed, but by the Stamp Act of 1879. The Collector should also bear in mind the following instructions issued by the High Court for the guidance of civil judicial officers on the subject:—

Circular Order issued by authority of the High Court of Judicature at Fort Wililam in Bengal.

CIVIL.

No. 32, *dated the* 1*st September* 1879.

"The attention of all civil judicial officers is called to the "changes in the law on the subject of the admission, in evidence, "of unstamped or insufficiently stamped documents effected by "the Indian Stamp Act, 1879.

"4. By the Act of 1899, courts are no longer required to "enquire into the circumstances under which an unstamped or "insufficiently stamped document came to be executed on paper "not bearing a proper stamp. By section 33, all public officers, "with certain exceptions, are required to examine every instrument "chargeable with duty which comes before them in the performance "of their official functions, and to impound any instrument which "appears not to be duly stamped. Every court impounding an "instrument must forthwith note it as 'impounded.' Such note "shall be dated and signed with the ordinary full signature of the "impounding officer.

"5. Under section 34, such instrument may be admitted in "evidence in a civil court, if the party desiring to use it shall "pay the amount necessary to make up the proper stamp duty "together with a penalty of Rs. 5, or when ten times the amount "of deficient duty exceeds Rs. 5, then with a penalty of ten times "such amount.

"6. Section 39 requires that civil courts shall certify by "endorsement on every instrument, admitted in evidence under "section 34, that the proper duty and penalty have been levied "in respect thereof, and the name and residence of the person "paying them.

"7. Section 35 requires every civil court to send to the "Collector an authenticated copy of every impounded instru-"ment admitted in evidence. The endorsement required by "section 39 should be transcribed on such copy. When an "impounded instrument has not been admitted in evidence, "whether from failure to pay the requisite duty and penalty, "irrelevancy, want of registration, or other cause, it must be "sent in original to the Collector. In such cases the provisions "of section 43, paragraph 2, are applicable. The copy to be "made under this section must be retained in the custody of the "court.

"8. Section 39, paragraph 2, entitles persons tendering "documents on which deficient stamp duty and penalty has been "levied under section 34 to reclaim the same; but the third "paragraph of that section directs that the court shall not, under "any circumstances, deliver it before the expiration of one month "from the date of impounding it; and, if the Collector has certi-"fied that its further detention is necessary, it shall not deliver it "so long as such certificate is not cancelled. It is obvious that "the transmission of the copy to the Collector should be made "with the least possible delay, to enable him to make such enquiry "as may be necessary within the month for which the instrument "is to be detained. The High Court therefore directs that every "such copy shall be despatched not later than 48 hours from the "time when the original is impounded.

"9. Judges of all grades will bear in mind that the provi-
"sions of section 34 do not apply to bills-of-exchange, promissory
"notes, or any instrument chargeable with a duty of one anna
"only. * * * * *

"10. The authenticated copies required by sections 35 and 43
"do not require to be stamped under the Court Fees Act.

"11. The monthly return to the Collector of duty and penalties
"levied in civil courts, required by circular order No. 16 of 4th
"December 1876, will be continued till further orders."

3. The particular attention of Collectors is also drawn to sections 34, 37, and 38 of Act I of 1879, under which bills-of-exchange, promissory notes, and all instruments chargeable with the duty of one anna are excluded from the provisions of those sections. In the case of these instruments, the Collector cannot stamp the impounded document after levying a penalty under section 34 of the Act, but as a rule he should at once institute a criminal prosecution against the offender.

3A. Whenever a Collector adjucates a penalty under section 37(*b*) of the Indian Stamp Act, I of 1879, he should be careful to serve a notice on the party from whom the stamp duty and penalty are due, fixing a reasonable time within which they must be paid, in all cases in which the order is not passed in the presence of such party or in that of his properly constituted attorney.

4. When a person concerned in the execution of an unstamped or insufficiently stamped document does not comply with the Collector's order for payment of the proper amount of duty and penalty under section 37 of the Act, the only course open to the Collector is to prosecute the offender under section 61. The proviso to section 40 and the last clause of section 61 indicate that it is expected that the Collector should prosecute in all cases of this kind, even when the omission to pay the proper stamp duty was accidental. In adjudging the amount of penalty under section 37 the plea of inadvertence or ignorance should not be too readily accepted, as section 30 provides the public with a cheap method of ascertaining the proper stamp duty payable.

Section XIII.—Miscellaneous.

1. For the better supervision of all matters connected with the revenue derived from stamps, the business of the Stamp Department at the head-quarters of a district shall be conducted by an Assistant or Deputy Collector, under the title of Stamp Officer, acting under the direction and control of the Collector. Generally, such officer will be required to see that all laws and rules relating to stamps, as defined in the Stamp Acts in force, and in the Board's Rules and Circulars, are duly observed by the public and the officers concerned throughout the district. Such officer,

however, will not be entitled to exercise any of the powers which are by law specially reserved to the Collector.

2. By the notification noted on the margin power has been given to Deputy Collectors in charge of sub-divisions, Senior Deputy Collectors at the sudder stations of districts, Rural Sub-Registrars, all officers holding temporary charge of sub-registry offices at such divisions during the absence of the Sub-divisional Officers and Special Sub-Registrars at district head-quarters, to denote upon one instrument by endorsement the payment of duty in respect of another instrument as provided for in section 15 of Act I of 1879.

Bengal Government Notification dated 7th June 1879.
Bengal Government Notification dated 20th November 1879.
Bengal Government Notification dated 23rd October 1880.

3. Every district officer who shall have been in charge of a district for more than a year shall on leaving it record for the information of his successor, a memorandum of any points of importance in connection with the administration of the Stamp Department.

4. The district officer should submit to the Commissioner, within 40 days from the close of each financial year, a report containing a full review of the administration of the Stamp Department. The report should contain an examination of the financial results of the working of the department during the year, and of the causes which gave rise to the fluctuations in the sales of the different descriptions of stamps, with notices of the particular form or forms of evasion of the provisions of the stamp law, and other illegal practices or irregularities prevailing in the district, the measures taken to guard against their recurrence, the manner in, and the extent to, which the provisions of sections 33 to 38 and 50 of Act I of 1879 were carried out by the officers concerned, the prosecutions instituted under the Act, and other matters of interest and importance.

5. From the district reports, the Commissioners should prepare one complete report for their respective divisions. The reports should be prepared, as far as possible, on the plan of the Board's report, and should be submitted not later than 1st June.

6. Special mention should be made in the reports of those officers who have displayed energy and ability in enforcing the laws during the year and in bringing any infraction of them to notice.

7. The check heretofore exercised by the Board in the matter of realization of stamp fees due in pauper suits has been transferred to the Superintendent and Remembrancer of Legal Affairs. District Officers are required to be guided by the instructions which may be issued to them by that officer on the subject.

8. The certificate referred to in Rule 5 of the rules issued by the Government of India under sections 9, 15, 17, 32, 51, and 56 of the Indian Stamp Act, and that mentioned in Rule 4, Section III, shall be in the following form :—

" Certified that a single stamp of the value of Rs. required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows" :—

9. Heads of offices, in which adhesive stamps are used or filed, are required to cause an occasional inspection to be made of documents that have been filed, in order to ascertain that the stamps have been properly punched and defaced, and have not been subsequently removed from the documents on which they are used. The inspection should be made at least once a quarter. The check herein prescribed applies equally to all papers which require adhesive labels, and they should be subjected to similar scrutiny.

10. It shall be the duty of the record-keeper, on receiving records from a mohurir, to ascertain that all the papers in the records which require stamps are properly stamped, and that the rules regarding their cancellation have been properly carried out. Should any of the stamps show signs of having been tampered with, or should there be any deficiency or any suspicious circumstance, he must at once submit a report to his superior officer.

11. The mohurir in charge of any record shall be responsible for the value of all stamps taken from such record whilst in his charge, and no excuse as to absence of knowledge should be listened to.

12. It is suggested that the district officers in their magisterial capacity should apply a rule similar to the three last-mentioned to those of their subordinates, who may not be subject to the Board's control.

13. The Inspector-General of Registration and the Inspectors under him are required, under orders issued by Government, to inspect, when visiting districts and sub-divisional offices on ordinary duty, the record-rooms of public offices, and of revenue, civil, and criminal courts, in order to ascertain that the rules for the cancellation of court-fee stamps, and for the custody and sale of all stamps have been uniformly and properly carried out. All revenue officers should render the officers of the Registration Department all possible assistance on the occasion of such inspections. It is not intended that the inspecting officer should exercise any sort of interference with the arrangements which they may find in force in the offices under inspection, and therefore his proceedings are, as a rule, to be limited to recording a note of his observations, together with any suggestions he may think fit to offer, and must not involve courts or offices in correspondence with him. The notes recorded will be submitted to the Board.

Instructions have, however, been issued by Government to the Inspecting Registration Officers to report at once to the presiding officer of the court or office, as the case may be, the discovery of any irregularity in respect of punching or otherwise defacing court-fee stamps. This arrangement will enable the head of the office or court to make an immediate enquiry into the irregularity reported by the inspecting officer, and to trace the person who is responsible.

14. Local authorities must report immediately to the Board, for the information of Government, any instance of forgery or fraudulent use of any description of stamps, whether general, judicial, postal, or telegraph, coming to their notice. Such reports should invariably contain full particulars as to the nature of the fraud perpetrated, and, if possible, specimens should be submitted. The more ordinary cases of the fraudulent use of postage labels, such, for instance, as the use a second time of an obliterated label, need not be specially reported, unless there is some peculiarity about the case which makes it important.

15. When a collector is unable to decide the genuineness of a stamp brought before him he should send it to the Board direct.

16. All spoiled or unsaleable stamps shall be returned to the Superintendent of Stamps for destruction, with an explanation of the circumstances under which their destruction was rendered necessary.

17. Article 1, Schedule I of Act I of 1879, requires every receipt for a sum of money exceeding Rs. 20, unless it is granted by or on behalf of Government, to be stamped with a one-anna adhesive stamp. District officers should therefore take every opportunity of reminding Municipalities, Road Cess Committees, and Managers of Courts of Wards of this requirement of the law.

18. The security bond of an officer paid by the District Committee from the Road Cess Fund is liable to stamp duty.

19. In carrying out the provisions of section 33 of Act I of 1879 (Indian Stamp Act), all Revenue Officers should bear in mind the orders contained in the Notifications of the Government of India referred to in Table I, printed in the Appendix (C), granting remissions or reductions of stamp duty since the passing of Act XXXVI of 1860. Instruments executed before October 1860 and exempted from stamp duty are described in the Stamp Acts in force at the time of their execution.

20. Whenever distress warrants are issued under the provisions of section 36 of Act VII (B.C.) of 1878, fees may be levied for their service at the rates laid down in the rules framed by the High Court, which are published at page 96, Part I of the *Calcutta Gazette* of the 6th February 1878.

21. Section 19 of the Court Fees Act, VII of 1870, enumerates the documents on which no fees are payable under the Act, but the Governor-General in Council has under the power conferred upon him by section 35, authorized further remissions and reductions of the fees, by the Notifications referred to in Table II of the Appendix (C).

22. For information given regarding any evasion of the stamp law, the Collector shall, if he thinks fit, grant rewards not exceeding in any one case the amount of the fine levied from the offender, up to a maximum of Rs. 50. When a larger reward than Rs. 50 is deemed necessary, and in cases in which a conviction has not been obtained or the fine levied, an application should be made to the Board. The rewards should not be paid out of the fine levied from the offender, but the fine must be credited to "Law and Justice," and the reward debited to "Stamps."

22A. With reference to the provisions contained in section 69 of the Indian Stamp Act, I of 1879, District officers are authorized by the Board to withdraw any prosecution instituted by them in respect of an offence under the stamp law, and to compound such offence, if they are of opinion that there is sufficient and reasonable cause for so doing.

23. If in cases of prosecutions instituted under the stamp law the fines inflicted by the Criminal Courts be of smaller amount than the penalty provided under the Indian Stamp Act, or than had been imposed by the Collector, the Revenue Officers should bring to the notice of the Criminal Courts trying such cases the amount of penalty in each case provided by the Stamp Act, and the impolicy of imposing a fine which is less than that provided under the Act.

24. Telegraphic messages should be regarded as oral communications, and applications made by telegraph are not to be considered as a rule liable to stamp duty under Act VII of 1870. Before despatching a message by telegraph to a public officer, at the instance of a private individual, of the nature of an application or appeal on the part of the latter, all revenue officers should be careful to see that the amount representing the value of the stamp required to be affixed to a written application or appeal to the like effect has been deposited in his office, in addition to the cost of transmitting both the message by telegraph and the subsequent advice by post. It should be stated in the advice, for the information of the officer addressed, that the stamp duty alluded to in the preceding rule has been paid in by the applicant.

25. The practice of receiving on plain paper, accompanied by the value of the proper stamp, documents which the law requires to be written on stamp paper, is strictly forbidden.

APPENDIX A.

Rules for the Custody, Distribution, and Sale of Postage Stamp Labels, &c.

Approved by the Government of India in the Department of Finance and Commerce in letter No. 2837, dated 16th September 1880.

[N. B.—These Rules apply to all kinds of Postage Stamps, with the exceptions noted in Rules V and VIII, in respect of Service Stamps and Soldiers' Envelopes.]

Central Depôts.

I.—There shall be three central depôts for postage stamps in charge of the Superintendents of Stamps at Madras, Bombay, and Calcutta. These central depôts shall maintain* a stock of postage stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall for this purpose forward, not later than the last week of September† in each year, their respective indents to the Superintendent of Stamps in Calcutta, who will include them in his general‡ consolidated indent for stamps of all descriptions, showing separately the demand for each of the three Presidencies. This general consolidated indent shall be submitted to the Government of India in the Department of Finance in time for transmission to the Secretary of State by the 1st of November† in each year. The Superintendent of Stamps, Calcutta, shall further forward,§ within the first week of October, to the Director-General of the Post Office of India, a copy of the section of the indent relating to postage stamps. Supplies from central to local depôts shall be issued on credit.

* Secretary of State's Financial Despatch No. 125, dated 12th April 1877.

† Government of India, Finance Department, No. 972, dated 26th February 1880.

‡ Government of India, Department of Finance, No. 3217, dated 11th October 1880.

§ Government of India, Department of Finance, No. 3315, dated 16th October 1880.

Supplies from Central Depôts.

II.—Postage stamps for the Madras Presidency, including Mysore, and the local depôts subordinate to Madras, shall be supplied by the Superintendent of Stamps at Madras on the indent of officers in charge of local depôts.

III.—Postage stamps for the Presidency of Bombay, including Sind, Berar, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of local depôts.

IV.—Postage stamps for the Bengal Presidency, including the North-Western Provinces, Oudh, the Punjab, Central India, Rajpootana, Assam, and British Burmah, and local depôts subordinate to Calcutta, shall be supplied by the Superintendent of Stamps at Calcutta, on the indent of officers in charge of local depôts.

Local Depôts.

V.—Every treasury throughout India, including those attached to political, customs, and salt agencies, shall be a local depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5 and shall not include any fraction of a rupee. At any station at which there is a Collector of land

revenue, neither a salt agent nor collector of customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery ; and when the purchaser is one of those who are required to retail stamps under Rule VIII (not being a person employed in a Government treasury), or is one specially authorized under Rule IX, a discount of one-half anna per rupee will be allowed. But to purchasers other than the above, no discount will be allowed ; and officers in charge of local depôts must see that discount is not allowed except to the privileged officers above referred to. The sale of ordinary envelopes and post-cards shall be subject to the same conditions, except that they shall be sold in packets containing sixteen each, portions of a packet not being saleable. The price of each packet shall be the value of the stamps borne by the envelopes or post-cards contained in it, the discount (if any) being calculated on that value.

The preceding rule is only partially applicable to "soldiers' envelopes" which will be sold in complete packets only in such treasuries as may be selected for the purpose by the Director-General of the Post Office in communication with the military authorities. Further, on these envelopes *no discount will be allowed*, and the *charge per packet will include the cost of the envelopes, i.e.*, 12 annas for the value of the sixteen 9-pie stamps and 2 annas for the cost of the envelopes, or a total of 14 annas per packet.

The preceding rule is also only partially applicable to "service stamps," which may be sold *only to Government officials, on a written application, accompanied by payment of the value in cash ; such sales are without restriction as to a minimum amount*, and *no discount is allowed*. A receipt containing in detail the gross value of each description of service postage stamps sold will be granted by the treasury officer for the amount paid to him. The conditions in this clause are also applicable to service post-cards, with the exception that they shall be sold only in complete packets containing 32 each, portion of a packet not being saleable.

Certain Government treasuries have been specially authorized by the Director-General of the Post Office to sell service stamps to specified particular officials of specified native states, and for such sales, as well as for sales which may be made under future special instructions of like character, the conditions mentioned in the preceding clause shall apply.

VI.—A supply equal to the probable consumption for five months of the district attached to each local depôt shall be kept in each ; and as soon as the number in store has fallen below the number expended during the preceding six months, the collector, or other officer in charge of the depôt, shall indent* on the central depôt of his presidency for a number equal to the consumption of the last three months, for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not, according to the discretion, and on the responsibility of the officer indented on, with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director-General of the Post Office, for the orders of Government, every occasion on which it may appear, from the monthly statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount.

* Form 1.

Branch Depôts.

VII.—Every branch treasury and every tehsil treasury shall be a branch depôt for the sale of postage stamps under the conditions described in

Rule V. It will receive its stamps from the local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the average of former sales. It will keep an account of sales in the same form (3) hereafter prescribed for the treasurer's account, and will indent for supplies in the same form (4) as hereafter prescribed for the treasurer's indent. It will render an account monthly to the local depôt in form 6A immediately on the expiration of the month.

Retail sale of Stamps.

VIII.—A supply of stamps *for sale by retail* shall be kept available at every post office, receiving office, tehsildaree, thana, and every police-station at which letters are received for despatch, and with every licensed stamp vendor; and it shall be the duty of the officer, to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure that the supply kept on hand is at all times equal to at least one week's demand. Persons in charge of the above-mentioned places will receive discount on purchases under Rule V. Superintendents and inspectors of post offices, within their respective jurisdictions, and any other officers of the post office specially deputed for that purpose or authorized on that behalf by the Post Master General or officer exercising the powers of Post Master General, are empowered to examine the stock of postage stamps kept by a licensed stamp vendor.

This rule does not apply to "service stamps" or to "soldiers' envelopes."

By the term "licensed vendor," as used above, is meant a stamp vendor licensed under rules framed by the local Government in accordance with section 55 of the General Stamp Act (I of 1879).

Authorisation of certain retail vendors other than the above.

IX.—A district officer may authorize the grant of discount at half-anna per rupee on purchases under Rule V to any person who is a *bonâ fide* retail vendor of postage stamps, although he may not be one of those required to retail them under the above rule. Such authority shall be given in writing, and must be produced by the person authorized when claming discount on purchases; the authority will hold good for only 12 months from the date on which it is given, and may be revoked at any time at the discretion of the district officer. No such authority may be given to any person employed in a Government treasury. The authority so given may, at the discretion of the district officer, be made subject to conditions to be expressed in the writing of authority in any or all of the following respects, *viz.*, the maintenance of a sufficient supply of all or any specified denominations of postage stamps for retail: a particular shop, place, or locality, or particular shops, places, or localities, in which postage stamps are to be exposed for sale: the days and hours during which they are to be so exposed, and any restriction upon the sale in shops, places, or localities other than those specified. A register showing the name, residence, and occupation of every person so authorized, and the date of the authority, shall be kept by the district officer. Superintendents and inspectors of post offices within their respective jurisdictions, and any other officers of the post office specially deputed for that purpose or authorized on that behalf by the Post Master General or officer exercising the powers of Post Master General, are empowered to examine the stock of postage stamps kept by any person so authorized.

The term "district officer," as used above, includes the political officer in a native state who may grant authority to *bonâ fide* retail vendors as provided in the above rule.

Custody of Stamps in Local Depôts.

X.—The bulk of postage stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses, under double locks,—the key of one lock of each chest or press always remaining in the hands of the collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

XI.—The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

XII.—The treasurer shall keep a daily account of receipts and sales* in the vernacular of the district, in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the officer in charge of the treasury.

* Form 3.

XIII.—On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular, and submit to the officer in charge of the postage stamps, an indent† for a supply of postage stamps for the following week. The indent, after being approved or altered by the officer in charge of the postage stamps, shall be signed by him, and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

† Form 4.

XIV.—The officer in charge of the postage stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A store-book‡ shall be kept in English in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book will agree with the indent as approved.

‡ Form 5.

XV.—If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

XVI.—Stamps will be supplied from the store under double locks only to the treasurer and to branch depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the treasurer or the supply in branch depôts.

XVII.—As soon as possible after the arrival of a despatch of postage stamps from a central depôt, or from any other local depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice,§ which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

§ Form 2.

XVIII.—Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly accounts of sales and stock* for those months furnished to the Superintendent of Stamps :—

* Form 6.

"I do hereby certify that I have personally counted the number of sheets of postage stamps of the value of four annas each and upwards in store on ———————— 188 , and that their actual value is † ————————————————; and I also further certify that the number of complete sheets of postage stamps of a lower value than four annas each, in store on the same date, has been counted by the treasurer in my presence, and that their actual value is † ————————————————; and I do further certify that, from the report of the treasurer made to me this day, the actual value of the stamps in his hands amounts to †————————————————; and that the rules prescribed by the orders of the Government of India, dated 16th September 1880, are duly observed."

N.B.—In cases where portions of the stock of stamps are in charge of Tehsil Officers, it will be necessary to obtain a certificate from each of the tehsildars for the postage stamps in his charge and attach these certificates to the certificate for head-quarter store.

———————————

Officer in charge of Stamps.

† NOTE.—The amounts to be entered in words as well as figures.

XIX.—On occasions of transfer of charge, postage stamps will be made over in the same manner, and under the same precautions, as the cash balance in the treasury.

XX.—The officer in charge of each local depôt will submit, within the first week of each month, an account‡ to the Superintendent of Stamps of his Presidency, showing the balance in hand at the sudder and branch treasuries at the close of the preceding month, and the sales effected during that month.

‡ Form 6.

Returns to be made by Central Depôt, &c.

XXI.—The Superintendent of Stamps of each Presidency will, at the commencement of each month, in addition to any account required by the Accountant-General, furnish the Director-General of the Post Office with a memorandum§ showing the number of stamps of each description distributed by him during the preceding month and the number remaining in stock at the close of the month.

§ Form 7.

The Superintendents of Stamps of Calcutta, Madras, Bombay, Lahore, and Nagpur will, as soon after the close of each month as possible, furnish the Accountant-General to the Post Office with a memorandum|| showing the total amounts of the actual sales in each local depôt and of all the local depôts supplied by them.

|| Form 8.

APPENDIX B.

GOVERNMENT OF INDIA, FINANCIAL DEPARTMENT.

Enclosure to letter No. 2759 *of* 1868.

RULES FOR THE CUSTODY, DISTRIBUTION, AND SALE OF TELEGRAPH STAMP LABELS.

Sanctioned by the Government of India.

1. THE Stamp Office in Calcutta, under the Superintendent of Stamps, shall be the central depôt for the distribution of telegraph stamps throughout India.

2. Supplies of telegraph stamps for the Madras Presidency, including Mysore, and the post offices subordinate to Madras in the Nizam's Territory, shall be supplied on the indent of the Superintendent of Stamps at Madras.

3. Supplies of telegraph stamps for the Presidency of Bombay, including Sindh, Berar, the Nagpore Territory, and post offices subordinate to Bombay in the Nizam's Territory, Baroda and the Southern Maharatta States, shall be supplied on the indent of the officer in charge of the distribution of the judicial stamps at Bombay.

4. Stamps for the Bengal Presidency, including the North-Western Provinces, the Punjab, the Saugor Territories, Bundelkund, Gwalior, Malwa, Rajpootna, Pegu, Assam, the Tenasserim Provinces, and the Straits' Settlements, shall be supplied by the Superintendent of Stamps in Calcutta on the indent of the officers in charge of local depôts.

5. The officers in charge of the central depôts at Madras and Bombay shall, whenever it is practicable, keep in hand a supply of telegraph labels sufficient for the estimated demand for six months of the several local depôts supplied by them, and shall indent* on Calcutta whenever the stamps in hand are fewer than have been expended during the preceding five months.

* Form 1.

6. Every treasury throughout India, including those attached to political, customs, and salt agencies, shall be a local depôt for the sale of telegraph stamps of the value of not less than Rs. 5 of labels at one time: provided that the quantity sold shall not include less than one rupee's worth of any particular value of stamps. At any station at which there is a collector of land revenue, neither a salt agent nor collector of customs shall be entrusted with the custody and sale of telegraph stamps.

7. A supply equal to the probable consumption for four months of the district attached to each local depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding five months, the collector or other officer in charge of the depôt shall indent† on the central depôt of his Presidency for a number equal to the consumption of the last five months for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion and on the responsibility of the officer indented on with reference to the wants of his own district. It will

† Form 2.

be the duty of the Superintendent of Stamps of the Presidency to report to the Director-General of Telegraph, for the orders of Government, every occasion on which it may appear from the monthy statement, or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount.

8. No account current of telegraph stamps shall be kept at any subordinate depôt. Stamps will be issued on credit from a Presidency stamps office to officers in charge of treasuries, but those officers, when selling the stamps to telegraph masters or others for distribution to the public, will invariably require cash on delivery.

9. The bulk of telegraph stamps in store at any local depôt shall be kept in parcels containing a known number of sheets in the treasury or other secure place, in one or more strong chests or presses under double locks, the key of one lock of each chest or press always remaining in the hands of the collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

10. The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

11. The treasurer shall keep a day-book of receipts and issues* in the vernacular of the district in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, attested by the initials of the officer in charge of the treasury.

* Form 6.

12. On the first open day of each month and on every Monday during the month, the treasurer shall prepare in the vernacular and submit to the officer in charge of the telegraph stamps, an indent† for a supply of telegraph stamps for the following week. The indent after being approved or altered by the officer in charge of the telegraph stamps, shall be signed by him and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

† Form 7.

13. The officer in charge of the telegraph stamps shall cause the store under double locks to be opened and the required number to be counted and delivered to the treasurer in his presence. A store-book‡ shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer both of whom shall invariably be present during the whole time that the store under double locks or any part of it remains open. The deliveries shown in the store-book will agree with the indent as approved.

‡ Form 8.

14. If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

15. Stamps will be supplied from the store under double locks only to the treasurer and on indent from him; all sales must be made from the supply in the hands of that officer.

16. As soon as possible, after the arrival of a despatch of telegraph stamps from a stamp office or from any other district, the packets or boxes are to be opened one at a time in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice,§ and a receipt|| forwarded by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained

§ Form 3.
|| Form 4.

in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under doble locks, and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

17. Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly abstract account of receipts and sales for three months furnished to the Superintendent of Stamps:—

Vide Government Order No. 2075, dated 26th May 1869.

"*I do hereby certify that I have personally counted the telegraph stamps* "*in store at my head-quarters on the* 188 , *the actual value of which* "*is Rs.* (here enter the amount in words and figures); *and that the* "*Rules prescribed by the order of the Government of India dated* "*are duly observed in the district.*"

"I also hold similar certificates that the stamps at all sub-divisions in the district have been counted by the officers concerned on the dates as per margin, the actual value of which is Rs. . I further certify that I have compared the balance as shown by this account with the balance shown in the memorandum at foot of the monthly cash account of this office for , and that they agree (when they do not agree, substitute) and that they disagree to the extent of I am inquiring into the cause of this difference."

18. On occasions of transfer of charge, telegraph stamps will be made over in the same manner and under the same precautions as the cash balance in the treasury.

19 The officer in charge of each local depôt will submit on the 2nd of each month an account* to the Superintendent of Stamps of his Presidency, showing the balance in hand at the close of the preceding month and the sales effected during that month.

* Form 5.

20. The Superintendent of Stamps of each Presidency will, on the 15th of each month, in addition to any account required by the Accountant, furnish the Director-General of telegraphs with a memorandum† showing the number of stamps distributed by him during the preceding month; and at the close of each quarter, he will furnish an abstract memorandum‡ showing the number and value of stamps in hand, and the total amount of the actual sales of all the local depôts supplied by him.

† Form 9.

‡ Form 10.

APPENDIX C.

TABLE I.

Remissions or reductions of Stamp Duty authorized by notifications issued under the successive Stamp Acts.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1861		
Policies of Assurance or Insurance against fire...	Reduced to 8 annas for every Rs. 1,000 or fraction of Rs. 1,000.	No. 338, dated 19th February 1861. (*Act* 36 *of* 1860, *S.* 18.)
Foreign Bills of Exchange drawn out of the British Territories in India.	Remitted till 5th October 1861.	No. 188, dated 5th October 1861. (*Act* 40 *of* 1860, *S.* 1.)
1862		
Guarantees for the due adjustment of public claims or demands required from public officers on occasions of transfer of office, or of leave of absence, or of retirement.	Exempted ...	No. 4128, dated 11th August 1862. (*Act* 10 *of* 1862, *S.* 33.)
1865		
Customs Bonds	Reduced to—	No. 1285, dated 11th July 1865. (*Act* 18 *of* 1865, *S.* 2.)
	Rs. A. P.	
If the penalty of the bond does not exceed Rs. 25	0 2 0	
If above Rs. 25 and not exceeding Rs. 50	0 4 0	
,, ,, 50 ,, ,, ,, 100	0 8 0	
,, ,, 100 ,, ,, ,, 200	1 0 0	
,, ,, 200 ,, ,, ,, 300	2 0 0	
,, ,, 300 ,, ,, ,, 500	4 0 0	
And for all sums above Rs. 500	5 0 0	
1868		
Proxy papers used at Municipal Elections, Scientific Society and Service Fund Meetings, and the like, where the transactions in which the papers are used have nothing of a mercantile character.	Exempted ...	No. 1912, dated 18th August 1868. (*Act* 18 *of* 1865, *S.* 2.)

Remissions or reductions of Stamp Duty—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1870		
Agreements made by ryots in opium-producing districts for the cultivation of the poppy for Government.	Exempted ...	No. 1228, dated 17th February 1870. (*Act* 18 *of* 1869, *S.* 16.)
Mortgage deeds executed by salaried officers of Government as security for the due performance of their duties.	Ditto... ...	No. 391, dated 12th May 1870. (*Act* 18 *of* 1869, *S.* 16.) (Superseded by No. 2280, dated 23rd July 1875.)
1871		
Bonds and other instruments executed by salaried officers of Government to secure the due performance of their duties, which are chargeable under Schedule 2, No. 6 of the Court Fees Act, VII of 1870.	Ditto... ...	No. 47, dated 6th January 1871. (*Act* 7 *of* 1870, *S.* 35.)
1872		
Bonds executed by Money Order Agents or their sureties for the due performance of their duties as such Money Order Agents.	Ditto... ...	No. 281, dated 14th June 1872. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed in the Hill Tracts of Chittagong.	Ditto... ...	No. 3764, dated 25th October 1872. (*Act* 18 *of* 1869, *S.* 16.)
1873		
Certificates granted under section 259, Act VIII of 1859, by which the right, title, and interest in immoveable property sold in execution of a decree by a Civil Court are transferred to the purchaser.	Ditto... ...	No. 3906, dated 24th October 1873. (*Act* 18 *of* 1869, *S.* 16.)
1874		
Bonds executed for the purpose of guaranteeing that the local income from private subscriptions of a charitable hospital or dispensary shall not be less than a specified sum per mensem.	Ditto... ...	No. 382, dated 16th January 1874. (*Act* 18 *of* 1869, *S.* 16.)
Contracts for service in British Burmah under the Chief Commissioner of that Province, entered into between natives of India emigrating to British Burmah and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner.	Ditto... ...	No. 599, dated 23rd January 1874. (*Act* 18 *of* 1869, *S.* 16.)

Remissions or reductions of Stamp Duty—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1874—*contd.*		
Receipts for pay given by Non-Commissioned Officers or Soldiers of Her Majesty's Army or Her Majesty's Indian Army not being in civil employ. Receipts for pensions or allowances given by persons receiving pensions or allowances in respect of their service as such Non-Commissioned Officers or Soldiers and not being in civil employ. Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipts has been assigned is a Non-Commissioned Officer or Soldier of either of the said Armies and is not in civil employ.	Exempted ...	No. 1101, dated 13th February 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed in favour of, by, or on behalf of the Government, relating to the carriage of grain to or in the territories under the respective Governments of the Lieutenant-Governor of Bengal and the Lieutenant-Governor of the North-Western Provinces.	Exempted till 30th November 1874.	No. 1389, dated 26th February 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments relating to advances made by or under the authority of Government to ryots or cultivators for the purchase of grain in Bengal and the Benares Division of the North-Western Provinces.	Ditto	No. 1401, dated 27th February 1874. (*Act* 18 *of* 1869, *S.* 16.)
Release of any claim secured by a document chargeable with stamp duty of less than Rs. 8.	Reduced to the stamp duty with which such document is chargeable.	No. 2201, dated 2nd April 1874. (*Act* 18 *of* 1869, *S.* 16.) (Cancelled as regards instrument of divorce by notification No. 188, dated 15th January 1875.)
Release of any claim affecting any property when such claim is not secured by a document chargeable with stamp duty, if the value of the property is expressed in the release and does not exceed Rs. 700.	Reduced to the stamp duty with which a conveyance of the property would be chargeable if the consideration for the conveyance equalled the value of the property expressed in the release.	
Instrument of divorce executed by a Mahomedan husband, whether by way of "tulak," "khoola," or otherwise.	Reduced to one rupee.	

Remissions or reductions of Stamp Duty—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1874—*concld.*		
Instruments executed by ryots or cultivators in Bengal and the Benares Division of the North-Western Provinces relating to the payment of advances made to them in grain by or under the authority of Government.	Exempted till 30th November 1874.	No. 3910, dated 19th June 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments of exchange of immoveable property where no money is paid, or agreed to be paid, for equality of exchange.	Reduced to Rs. 4.	No. 5934, dated 30th September 1874. (*Act* 18 *of* 1869, *S.* 16.)
Instruments by which moveable or immoveable property is conveyed to the Secretary of State for India in Council by way of sale, lease, or exchange where money is paid by Government for equality of exchange.	Exempted ...	No. 6046, dated 9th October 1874. (*Act* 18 *of* 1869, *S.* 16.)
In supersession of Notification No. 3969, dated 25th June 1874, which included mortgage also.		
Affidavits made as a condition of enlistment under the Indian Articles of War.	Ditto ...	No. 7516, dated 31st December 1874. (*Act* 18 *of* 1869, *S.* 16.)
1875		
Bonds executed by the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government within the limits of the Benares and Patna Opium Agencies.	Ditto ...	No. 503, dated 22nd January 1875. (*Act* 18 *of* 1869, *S.* 16.)
Instruments of gift of immoveable property when the value does not exceed Rs. 1,500.	Reduced to the duty chargeable on a conveyance for a sum equal to the value of the immoveable property given.	No. 179, dated 16th April 1875. (*Act* 18 *of* 1869, *S.* 16.)
Counterpart of any instrument	Reduced so as in no case to exceed the duty chargeable on the original.	No. 2255, dated 23rd July 1875. (*Act* 18 *of* 1869, *S.* 16.)
Instruments executed by salaried officers of Government to secure the due performance of their duties.	Exempted ...	No. 2280, dated 23rd July 1875. (*Act* 18 *of* 1869, *S.* 16.) (In supersession of No. 391, dated 12th May 1870.) Superseded by No. 1483, dated 7th July 1876.

Remissions or Reductions of Stamp Duty—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1876		
Instruments executed by the holder of any salaried officer under Government or by his surety for the due performance of the duties of his office.	Exempted ...	No. 1483, dated 7th July 1876. (*Act* 18 *of* 1869, *S.* 16.) (In supersession of No. 2280, dated 23rd July 1875.)
1877		
Security bonds for the due performance of their duties by headmen nominated or appointed in accordance with the rules made by the Lieutenant-Governor of Bengal, under section 99 of Act III (B.C.) of 1876.	Ditto ...	No. 1046, dated 23rd February 1877. (*Act* 18 *of* 1869, *S.* 16.)
1878		
Security bonds (Hazir Zamini) executed to secure the personal attendance of gomashtas and other native employés of the Opium Department.	Ditto ...	No. 2147, dated 29th March 1878. (*Act* 18 *of* 1869, *S* 16.)
1879		
Bills of Exchange and cheques drawn in Mysore on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto ...	No. 1083, dated 6th June 1879. (*Act* 1 *of* 1879, *S.* 8.)
Bills of Exchange and cheques drawn in the Hyderabad Assigned Districts on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto ...	No. 1191, dated 13th June 1879. (*Act* 1 *of* 1879, *S.* 8.)
Bills of Exchange and cheques drawn in the Cantonment of Secunderabad on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto ...	No. 1299, dated 20th June 1879. (*Act* 1 *of* 1879, *S.* 8.)
Entry as a vakil on the roll of any High Court of any person who was bound as clerk to a vakil of such Court under articles executed before the 1st April 1879, and the term of which was unexpired on that date.	Reduced to Rs. 275.	No. 3645, dated 1st November 1879. (*Act* 1 *of* 1879, *S.* 8.) (Superseded by No. 1479, dated 27th March 1880.)
1880		
Receipts given by Mounted Police Constables on account of their pay and allowances.	Exempted ...	No. 1174, dated 13th March 1880. (*Act* 1 *of* 1879, *S.* 8.)
Receipts given by the addressee for deposits exceeding Rs. 20 made for the payment of replies to telegraphic messages.	Ditto ...	No. 1410, dated 27th March 1880. (*Act* 1 *of* 1879, *S.* 8.)

Remissions or reductions of Stamp Duty—concluded.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1880—*concld.*		
Entry as a vakil on the roll of any High Court under the Letters Patent constituting such Court— (*a*) of any person who was bound as clerk to a vakil of such Court under articles executed before 1st April 1879; (*b*) of any pleader of a District Court who may apply for such entry under the rules of the High Court before the 1st of April 1883.	Reduced to Rs. 275, with effect from 1st April 1879.	No. 1479, dated 27th March 1880. (*Act* 1 *of* 1879, *S.* 8.) (In supersession of No. 3645, dated 1st November 1879.)
Memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by contractors, and declarations in agreements by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of such contractor as security for his contract is made in Government of India Loan Notes or in cash.	Exempted ...	No. 444, dated 8th May 1880. (*Act* 1 *of* 1879, *S.* 8.)
Receipts endorsed by the payee on Postal Money Orders.	Ditto ...	No. 731, dated 22nd May 1880. (*Act* 1 *of* 1879, *S.* 8.)
Instruments of gift of shares in a Company or Association.	Reduced to the amount prescribed in Article 60 (*a*), Schedule I of Act I of 1879, for a transfer of such shares for a consideration equal to their value as set forth in such instrument of gift.	No. 1379, dated 26th June 1880. (*Act* 1 *of* 1879, *S.* 8.)
Agreements with Railway Companies or Administrations for the conveyance of goods, and receipts given by such Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.	Exempted ...	No. 2329, dated 14th August 1880. (*Act* 1 *of* 1879, *S.* 8.)
Agreements with Railway Companies or Administrations which purport to limit the obligation or responsibilities of such Railway Companies or Administrations as carriers under the Indian Contract Act, 1872, sections 151 and 161, and are in form approved by the Governor-General in Council under section 10 of the Indian Railway Act.	Ditto ...	No. 3715, dated 13th November 1880. (*Act* 1 *of* 1879, *S.* 8.)
Receipts given for payment of interest on Government Promissory Notes.	Ditto ...	No. 1163, dated 12th March 1881.
Leases or counterparts thereof executed at the time of settlements made directly by Government with existing occupants of land whether zemindars or tenants, and whether self-cultivating, or not, provided that no fine or premium is paid in consideration of such lease.	Ditto ...	No. 2967, dated 9th September 1881.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
1881.		
All instruments executed by Government officers and their sureties to secure the due accounting for property received by such officers by virtue of their office.	Exempted ...	No. 2778, dated 2nd September 1881. Section 8.
1882.		
The undermentioned debentures of the Commissioners for Making Improvements in the Port of Calcutta, dated 13th July 1881, whether in issue, renewal, or sub-division, viz.—	Exempted ...	No. 353, dated 19th January 1882. Section 8.
Rs. 1 to 5 at ... ... 5,000 each. 6 to 55 at ... ... 10,000 ,, 56 to 115 at ... ... 5,000 ,, 116 to 240 at ... ... 1,000 ,, 241 to 340 at ... ... 500 ,,		
Renewal or sub-division of the debenture loans, amounting in all to Rs. 46,99,600 contracted by the Municipal Commissioners of the Town of Calcutta previous to the year 1869 and those amounting to Rs. 6,50,000 contracted in the year 1878.	Exempted ...	No. 158, dated 7th April 1882. Section 8.
Bills of exchange drawn quarterly by the Government of Portuguese India for the money payable to that Government under Article XV of the Anglo-Portuguese Treaty.	Exempted ...	No. 279, dated 14th April 1882. Section 8.
All agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank.	Exempted ...	No. 329, dated 14th April 1882. Section 8.
Copies of, or extracts from, baptismal, marriage, or burial registers certified by Government chaplains, subsidised or unsubsidised clergymen or diocesan registrars and granted to— (1) soldiers, sailors, or non-commissioned or petty officers; (2) or persons in needy circumstances in whose favour chaplains may exercise the discretionary power vested in them by Rule IX of the Ecclesiastical Fee Rules published on the 29th September 1869, and may grant exemption from the payment of fees under Rule IV of those rules.	Exempted ...	No. 1603, dated 9th June 1882. Section 8.
Bills of lading executed out of British India and relating to property to be delivered in British India.	Exempted ...	No. 1733, dated 16th June 1882. Section 8.

TABLE II.

Remissions or reductions of Stamp Fees authorized by notifications issued under the Court-fees Act VII of 1870.

Description of documents.	Stamp fee remitted or reduced.	Number and date of Notifications.
Copies of all documents furnished under the orders of any Court or Magistrate to any Government advocate or pleader or other person especially empowered in that behalf for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court. Copies of all documents which any such advocate, pleader, or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate.	Exempted ...	Notification No. 4366, dated 21st October 1870, superseded by No. 2041, dated 20th July 1877.
Probate of wills or letters of administration in so far as such wills or letters of administration relate to property which a deceased person was possessed or entitled to not beneficially, but as a trustee for any other person or persons. NOTE.—"This remission does not extend to cases in which a trustee has the power of appointing or otherwise conferring a beneficial interest in the trust property."	Ditto ...	No. 2004, dated 14th July 1871.
Copies of final sentences or orders passed by Criminal Courts, which parties desirous of appealing from such sentences or orders are required, by section 416 of the Code of Criminal Procedure, to file with their petition of appeal, provided that the party who is desirous of appealing is in confinement under the operation of the sentence or order at the time that he applies for a copy of the same. NOTE.—"This exemption will also extend, under the same circumstances, to copies of the judgment or reasons for passing or making such sentence or order as above."	Ditto ...	No. 2520, dated 5th April 1872.
Copies of settlement records furnished to landholders and cultivators, but not certified by the signature of any public officer to be true copies. NOTE.—This does not apply to copies of judicial proceedings.	Ditto ...	No. 1906, dated 9th August 1872.
Copy of certificate given under section 259, Act VIII of 1859 (by which the right, title, and interest in immoveable property sold in execution of a decree by a Civil Court are transferred to the purchaser)and filed with the records of the Civil Court by, which it was granted.	Ditto ...	No. 3906, dated 24th October 1873.

Remissions or reductions of Stamp Fees—continued.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notifications.
Deposit in any court in the territories under the Government of the Lieutenant-Governor of Bengal, of rent not exceeding the sum of fifteen rupees. NOTE.—The zemindar's application for the withdrawal of rents deposited under Act VI (B.C.) of 1862 may be either oral or written; if written it must be treated as an ordinary application to a Collector and bear a stamp of 8 annas.	Reduced so as not to exceed one anna if the amount deposited does not exceed Rs. 2-8. Two annas if the amount deposited exceeds Rs. 28 but does not exceed Rs. 5. Four annas if the amount deposited exceeds Rs. 5 but does not exceed Rs. 10. Six annas if the amount exceeds Rs. 10 but does not exceed Rs. 15.	No. 1070, dated 12th February 1874.
Applications in writing relating exclusively to the purchase of salt, the property of Government.	Exempted ...	No. 1293, dated 20th February 1874.
Grant of probate or letters of administration in respect of any property forming part of an estate.	Reduced by permitting deduction to be made of the amount of fees then actually paid under the Act when a like grant is made in respect of property belonging to the same estate identical with or including the property to which the former grant relates.	No. 2623, dated 24th April 1874.
Grant of probate or letters of administration shall have been made in respect of any property belonging to an estate.	Exempted when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.	No. 2623, dated 24th April 1874.
Copy of the judgment or order given by a Criminal Court under section 464, Code of Criminal Procedure, to the accused person or persons affected by such judgment or order, provided that such person is in jail, or that the Court, for some special reason, sees fit to give such copy free of cost.	Exempted ...	No. 7317, dated 18th December 1874.

Description of Documents.	Stamp duty remitted or reduced.	Number and date of notifications (with law under which issued).
Fees payable on applications for orders for the payment of civil deposits in cases in which the deposit does not exceed Rs. 25 in amount.	Remitted ...	No. 3681, dated 20th October 1881. Section 35.

Remissions or reductions of Stamps Fees—concluded.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notifications.
Whenever, upon payment of the full fee chargeable under the said Act, a certificate of administration has been granted under Act XL of 1858 or Act XX of 1864, and a fresh certificate is, for any reason, subsequently granted in respect of the same estate.	Fresh certificate exempted.	No. 855, dated 5th February 1875.
Copies of all documents furnished under the orders of any Court or Magistrate to any Government advocate or pleader, or other person specially empowered in that behalf, for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court. *2nd*—Copies of all documents which any such advocate, pleader, or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceeding. *3rd*—Copies of judgment and depositions required by officers of the Police Department for conducting appeals on behalf of Government before any Criminal Court.	Exempted ...	No. 2041, dated 20th July 1877.
Plaints filed in suits for possession of immoveable property under section 9 of the Specific Relief Act, No. 1 of 1877.	Reduced to one-half of the amount prescribed in the scale of fees for plaints mentioned in schedule I, Article I of the Act.	No. 2127, dated 27th July 1877.
Petition presented to a Collector in accordance with the provisions of sections 17 and 19 of the Bengal License Act, 1878.	Reduced to one anna.	No. 1314, dated 28th June 1878.
Application for the return of exhibits filed with petitions presented to a Collector, in accordance with the provisions of sections 17 and 19 of the Bengal License Act, 1878.	Reduced to one anna.	No. 195, dated 18th April 1879.
Security bond for keeping of the peace by, or good behaviour of, persons other than the executants.	Exempted ...	No. 1431, dated 27th March 1880.
Copies furnished by the Civil and Criminal Courts for the private use of persons applying for them. NOTE.—The Notification shall not be deemed to exempt copies furnished to them (under clauses 6, 7, and 9 of schedule I of the Court Fees Act) from the payment of the fees chargeable on such copies when filed, exhibited, or recorded in any Court of Justice or received by any public officer.	Remitted ...	No. 1361, dated 24th June 1881.

APPENDIX D.

MONTHLY ACCOUNTS TO BE SUBMITTED BY LICENSED VENDORS OF STAMPS.

A.—*Abstract Statement showing the Number and Value of Revenue, Court-fee Stamps, and blank paper sold and remaining in the hands of the Licensed Stamp Vendor for the month of* 188 .

Description of Stamps.	Stamps in store at the beginning of the month.		Received during the month.		Total.		Sold during the month.		Balance in hand at the end of the month.		Remarks.
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Adhesive Revenue Stamps.											
1 Anna											
Adhesive Court-fee Stamps.											
1 Anna											
2 Annas											
3 "											
4 "											
6 "											
8 "											
12 "											
1 Rupee											
2 Rupees											
4 "											
5 "											
7 "											
10 "											
20 "											
40 "											
70 "											
Blank paper for Court-fee Stamps.											
3 Pie											

B.—Abstract Statement showing the Number and Value of General (Non-Judicial) Stamps sold and remaining in the hands of the Licensed Stamp Vendor for the month of 188 .

Description of Stamps.	Stamp in store at the beginning of the month.				Received during the month.				Total.				Sold during the month.				Balance in hand at the end of the month.				Remarks.
	Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			
1	2	3			4	5			6	7			8	9			10	11			12
General or Non-Judicial Stamps.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.	
2 Annas																					
4 „																					
8 „																					
1 Rupee																					
1 „ 8 annas...																					
2 Rupees																					
2 „ 8 annas...																					
3 „																					
3 „ 8 „																					
4 „																					
4 „ 8 „																					
5 „																					
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22 „ 8 „																					
25 „																					
27 „ 8 „																					
30 „																					
32 „ 8 „																					
35 „																					
37 „ 8 „																					
40 „																					
42 „ 8 „																					
45 „																					
47 „ 8 „																					
50 „																					

C.—Abstract Statement showing the Number and Value of Foreign Bill and Share Transfer Stamps sold and remaining in the hands of the Licensed Stamp Vendor for the month of 188

Description of Stamps.	Stamps in store at the beginning of the month.				Received during the month.				Total.				Sold during the month.				Balance in hand at the end of the month.				Remarks.
	Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			
1	2	3			4	5			6	7			8	9			10	11			12
Adhesive Foreign Bill Stamps.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.	
2 Annas																					
3 „																					
4 „																					
6 „																					
8 „																					
12 „																					
1 Rupee																					
1 „ 8 annas																					
2 „																					
3 „																					
4 „ 8 annas																					
6 „																					
9 „																					
12 „																					
18 „																					
24 „																					
Adhesive Share Transfer Stamps.																					
2 Annas																					
4 „																					
8 „																					
12 „																					
1 Rupee																					
1 „ 4 annas																					
2 Rupees 8 „																					
3 „ 12 „																					
5 „																					
6 „ 4 annas																					
7 „ 8 „																					
10 „																					
20 „																					

D.—Abstract Statement showing the Number and Value of Hundis, Bills of Lading, and Customs Bonds sold and remaining in the hands of the Licensed Stamp Vendor for the month of 188 .

Description of Stamps.	Stamps in store at the beginning of the month.				Received during the month.				Total.				Sold during the month.				Balance in hand at the end of the month.				Remarks.
	Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			
1	2	3			4	5			6	7			8	9			10	11			12
Bills of Exchange or Hundis.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.	
2 Annas																					
3 „																					
4 „																					
5 „																					
6 „																					
8 „																					
10 „																					
12 „																					
1 Rupee																					
1 „ 8 annas...																					
3 Rupees																					
4 „ 8 annas...																					
6 „																					
9 „																					
12 „																					
15 „																					
18 „																					
24 „																					
Bills of Lading.																					
4 Annas																					
Customs Bond.																					
8 Annas																					
1 Rupee																					
1 „ 8 annas...																					
2 Rupees																					
2 „ 8 annas																					
3 „																					
3 „ 8 annas																					
4 „																					
4 „ 8 annas																					
5 „																					

E.—*Abstract Statement showing the Number and Value of Postage Stamps sold and remaining in the hands of the Licensed Stamp Vendor for the month of* 188 .

Description of Stamps.	Stamps in store at the beginning of the month.				Received during the month.				Total.				Sold during the month.				Balance in hand at the end of the month.				Remarks.
	Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			Number.	Value.			
1	2	3			4	5			6	7			8	9			10	11			12
Ordinary Postage Stamps.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.	
Inland post cards, 16=1 packet =4 annas; 480=1 ream= Rs. 7-8																					
Foreign post cards, 16=1 packet =Re. 1-8; 480=1 ream=Rs. 45																					
Half-anna envelopes, 16=1 packet=8 annas; 480=1 ream=Rs. 15																					
One-anna envelopes, 16=1 packet=Re. 1; 480=1 ream =Rs. 30.																					
Half-anna labels, 320=1 sheet =Rs. 10																					
Nine-pie labels, 320=1 sheet =Rs. 15																					
One-anna labels, 320=1 sheet =Rs. 20																					
Two-anna labels, 320=1 sheet =Rs. 40.																					
Four-anna labels, 320=1 sheet =Rs. 80																					
Six-anna labels, 320=1 sheet =Rs. 120																					
Eight-anna labels, 320=1 sheet =Rs. 160																					
Twelve-anna labels, 320=1 sheet=Rs. 240																					
One-rupee labels, 320=1 sheet =Rs. 320																					

APPENDIX E.

Circular Order issued by authority of the High Court of Judicature at Fort William in Bengal.

CIVIL AND CRIMINAL.

No. 22, dated the 2nd June 1880.

IN supersession of the orders contained in circular order No. 85, of 5th August 1861, of the late Sudder Nizamut Adawlut, and in circular order No. 8 (Civil), dated 29th June 1875, the Court are pleased to direct that in future in all civil and criminal courts a uniform charge be made for the preparation of copies, whether authenticated, or unauthenticated, at the rate of 4 annas per folio. This term, it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript; the folio to consist of 150 words English or of 300 words vernacular.

2. It is intended that this charge should eventually be levied by means of an impressed stamp of 4 annas on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. Till such stamps are available, sheets bearing each an impressed (non-judicial) stamp of 2 annas* will be used for the preparation of the copies; and the applicant will be required to affix to his application court-fee stamps of an amount sufficient to make up the balance of the charge at the rate of 2 annas per folio.

* The Superintendent of Stamps will be requested to arrange for the supply of these stamps through the usual channel and to have them enfaced with the words "for copies."

3. All copies, whether authenticated or unauthenticated, must in future, before issue, be examined by a salaried officer. The copies themselves will in all cases be made by section-writers, who will be remunerated at the rate of 2 annas per folio. *General letter No.* 19, *dated* 29*th November* 1877, *is cancelled.*

4. The charge of 2 annas per folio levied by means of the impressed stamp represents the payment to Government on account of the salary of examiners, cost of paper, &c. No refund of this amount will accordingly be allowed. The amount received in court-fee stamps will represent the earnings of the section-writers, whose accounts will be made up monthly, and the amount due to each paid out of contingencies. These payments must be checked at the time with the applications for copies, and care must be taken to see that nothing in excess of the court-fee stamps realized is paid away.

5. To prevent the risk of court-fee stamps being used more than once, the stamps must be cancelled in the usual way at once when the application is presented, and entry of the amount made, not in the register of court-fee stamps, but in a separate register to be kept for the purpose. At the end of the month the officer passing the copyist's account will, after checking it with the court-fee stamps, remove the upper part of the applications containing the latter, and, after tearing them to pieces, cause them to be burnt in his presence. A certificate that this has been done must be attached to the contingent bill on which the copyist's fees are drawn.

6. To protect the interests of the Government, care must be taken to see that no copies issue from the courts which are not prepared on the

prescribed stamp paper, which must be written on one side of the sheet only,* and not contain more than the authorized number of words. On the other hand, care must be taken to see that applicants are not imposed upon by the copyists spreading their writing over a large number of sheets than is necessary. By insisting on the number of lines in each sheet being uniform, control may easily be exercised in this matter, the number of words in a few of the lines in each folio being checked. The business of a copyist is (like most other occupations) one calling for skill, and greatly dependent for its successful practice in experience: copyists, therefore, must possess or acquire skill in their business, or they ought not to be retained.

* As the size of the paper at present available is somewhat small, it may be found convenient to make the copy, not on the side bearing the impressed stamps but on the reverse.

7. In the case of authenticated copies, the court-fee chargeable under the Court Fees Act should be levied by affixing the necessary stamp to the first folio of the copy.

8. A register of applications for copies should be maintained in the following form:—

Register of Applications for Copies.

Serial number.	Date of application.	Name of applicant.	Number of Folios.				Amount of court-fees realized.	Date on which copy was ready for delivery.	Date on which delivery was taken.	Remarks.
			Filed with application.	Filed afterwards.	Returned unused.	Used.				
1	2	3	4	5	6	7	8	9	10	11

J. N. D.—Reg. No. 13618J—250—22-4-82.